

SECOND REGULAR SESSION

SENATE BILL NO. 1175

93RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR STOFFER.

Read 1st time March 1, 2006, and ordered printed.

TERRY L. SPIELER, Secretary.

5439S.011

AN ACT

To amend chapter 67, RSMo, by adding thereto one new section relating to a sales tax for community center development.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Chapter 67, RSMo, is amended by adding thereto one new
2 section, to be known as section 67.2715, to read as follows:

67.2715. 1. The governing body of any city of the third
2 classification with more than ten thousand eight hundred but less than
3 ten thousand nine hundred inhabitants located at least partly within
4 a county of the first classification with more than one hundred eighty-
5 four thousand but less than one hundred eighty-eight thousand
6 inhabitants is hereby authorized to impose, by ordinance or order, a
7 sales tax in the amount of up to one-half of one percent on all retail
8 sales made in such city that are subject to taxation under the
9 provisions of sections 144.010 to 144.525, RSMo, for the purpose of
10 constructing, equipping, operating, and maintaining a community
11 center for such city, which may be funded by issuing bonds that will be
12 retired by the revenues received from the sales tax authorized by this
13 section or the retirement of debt under previously authorized bonded
14 indebtedness. The tax authorized by this section shall be in addition
15 to any and all other sales taxes allowed by law, except that no
16 ordinance or order imposing a sales tax under the provisions of this
17 section shall be effective unless the governing body of the city submits
18 to the voters of the city, at a county or state general, primary, or
19 special election, a proposal to authorize the governing body of the city
20 to impose a tax.

21 2. The ballot of submission shall contain, but need not be limited

22 to:

23 (1) If the proposal submitted involves only authorization to
24 impose the tax authorized by this section, the following language:

25 "Shall the municipality of (municipality's name)
26 impose a sales tax of (insert amount) for the purpose of
27 constructing, equipping, operating, and maintaining a community
28 center, which may include the retirement of debt under previously
29 authorized bonded indebtedness?

30 ☐ YES ☐ NO

31 If you are in favor of the question, place an "X" in the box opposite
32 "Yes". If you are opposed to the question, place an "X" in the box
33 opposite "No"; or

34 (2) If the proposal submitted involves authorization to issue
35 bonds and repay such bonds with revenues from the tax authorized by
36 this section, the following language:

37 "Shall the municipality of (municipality's name)
38 issue bonds in the amount of (insert amount) to fund the
39 cost of constructing, equipping, operating, and maintaining a
40 community center impose a sales tax of (insert amount) to
41 repay bonds?

42 ☐ YES ☐ NO

43 If you are in favor of the question, place an "X" in the box opposite
44 "Yes". If you are opposed to the question, place an "X" in the box
45 opposite "No".

46 If a majority of the votes cast on the proposal by the qualified voters
47 voting thereon are in favor of the proposal, including when the
48 proposal authorizes the reduction of debt under previously authorized
49 bonded indebtedness under subdivision (1) of this subsection, then the
50 ordinance or order and any amendments thereto shall be in effect,
51 except that any proposal submitted under subdivision (2) of this
52 subsection to issue bonds and impose a sales tax to retire such bonds
53 must be approved by the constitutionally required percentage of the
54 voters voting thereon to become effective. If a majority of the votes
55 cast by the qualified voters voting are opposed to the proposal, then the
56 governing body of the municipality shall have no power to issue any
57 bonds or impose the sales tax authorized in this section unless and

58 until the governing body of the municipality shall again have submitted
59 another proposal to authorize the governing body of the municipality
60 to issue any bonds or impose the sales tax authorized by this section,
61 and such proposal is approved by the requisite majority of the qualified
62 voters voting thereon; however, in no event shall a proposal under this
63 section be submitted to the voters sooner than twelve months from the
64 date of the last proposal pursuant to this section.

65 3. All revenue received by a city from the tax authorized under
66 the provisions of this section shall be deposited in a special trust fund
67 and shall be used solely for constructing, equipping, operating, and
68 maintaining a community center for such city for so long as the tax
69 shall remain in effect. The provisions of this subsection shall apply
70 only to taxes authorized by this section which have not been imposed
71 to retire bonds issued under this section.

72 4. All revenue received by a municipality that issues bonds under
73 this section and imposes the tax authorized by this section to retire
74 such bonds shall be deposited in a special trust fund and shall be used
75 solely to retire such bonds, except to the extent that such funds are
76 required for the operation and maintenance of the community
77 center. Once all of such bonds have been retired, all funds remaining
78 in the special trust fund required by this subsection shall be used solely
79 for the operation and maintenance of the capital improvements made
80 with the revenue received as a result of the issuance of such
81 bonds. Any funds in the special trust fund required by this subsection
82 which are not needed to meet current obligations under the bonds
83 issued under this section may be invested by the governing body in
84 accordance with applicable laws relating to the investment of other
85 municipal funds. The provisions of this subsection shall apply only to
86 taxes authorized by this section that have been imposed to retire bonds
87 issued under this section.

88 5. No tax imposed under this section for the purpose of retiring
89 bonds issued under this section may be terminated until all of such
90 bonds have been retired.

91 6. Once the tax authorized by this section is abolished or is
92 terminated by any means, all funds remaining in the special trust fund
93 shall be used solely for operating and maintaining the community
94 center for the city. Any funds in such special trust fund that are not

95 needed for current expenditures may be invested by the governing
96 body in accordance with applicable laws relating to the investment of
97 other city funds.

98 7. All sales taxes collected by the director of the department of
99 revenue under this section on behalf of any city, less one percent for
100 cost of collection which shall be deposited in the state's general
101 revenue fund after payment of premiums for surety bonds as provided
102 in section 32.087, RSMo, shall be deposited in a special trust fund,
103 which is hereby created in the state treasury, to be known as the "City
104 Community Center Tax Trust Fund". The moneys in the trust fund shall
105 not be deemed to be state funds and shall not be commingled with any
106 funds of the state. The provisions of section 33.080, RSMo, to the
107 contrary notwithstanding, money in this fund shall not be transferred
108 and placed to the credit of the general revenue fund. The director of
109 the department of revenue shall keep accurate records of the amount
110 of money in the trust and which was collected in each city imposing a
111 sales tax under this section, and the records shall be open to the
112 inspection of officers of the city and the public. Not later than the
113 tenth day of each month the director of the department of revenue shall
114 distribute all moneys deposited in the trust fund during the preceding
115 month to the city that levied the tax. Such funds shall be deposited
116 with the city treasurer of each such city, and all expenditures of funds
117 arising from the trust fund shall be by an appropriation act to be
118 enacted by the governing body of each such city. Expenditures may be
119 made from the fund for any functions authorized in the ordinance or
120 order adopted by the governing body submitting the tax to the voters.

121 8. The director of the department of revenue may authorize the
122 state treasurer to make refunds from the amounts in the trust fund and
123 credited to any city for erroneous payments and overpayments made,
124 and may redeem dishonored checks and drafts deposited to the credit
125 of such cities. If any city abolishes the tax, the city shall notify the
126 director of the department of revenue of the action at least ninety days
127 prior to the effective date of the repeal, and the director of the
128 department of revenue may order retention in the trust fund, for a
129 period of one year, of two percent of the amount collected after receipt
130 of such notice to cover possible refunds or overpayment of the tax and
131 to redeem dishonored checks and drafts deposited to the credit of such

132 accounts. After one year has elapsed after the effective date of
133 abolition of the tax in such city, the director of the department of
134 revenue shall remit the balance in the account to the city and close the
135 account of that city. The director of the department of revenue shall
136 notify each city of each instance of any amount refunded or any check
137 redeemed from receipts due the city.

138 9. Except as modified in this section, all provisions of sections
139 32.085 and 32.087, RSMo, shall apply to the tax imposed pursuant to this
140 section.

Unofficial ✓

Bill

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